

ORDINANCE NO. OR19-479

AN ORDINANCE AMENDING THE STOCKBRIDGE MUNICIPAL CODE WITH RESPECT TO THE OCCUPATIONAL TAX AND AUTHORIZING CERTAIN OTHER FEE INCREASES; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

WITNESSETH:

THE COUNCIL OF THE CITY OF STOCKBRIDGE HEREBY ORDAINS AND RESOLVES:

SECTION 1. That Section 9.01.040 of the Stockbridge Municipal Code is hereby amended by deleting said section in its entirety and replacing it with the following:

"9.01.040 - Occupation tax levied.

"A. An occupation tax is levied upon those persons with one or more locations or offices within the corporate limits of the city and, pursuant to Official Code of Georgia Annotated Section 48-13-7, upon out-of-state persons with no location or office in Georgia in accordance with the occupation tax classification and ranges listed on Appendix I.

B. A person shall be placed in the profitability class based on the dominant line of business or service of the person and profitability ratios as measured by nationwide averages derived from statistics, classification, or other information published by the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, or successor agencies of the United States shall be used to classify the dominant line of business by tax class. Profitability classes by North American Industry Classification System (NAICS) code shall be listed as Appendix II.

C. Persons with no physical location in the state, but which perform services or sell products within the corporate limits of the city, shall be subject to the administrative fee and occupation tax if such person has more than nominal business activity within the city, including:

- 1. One (1) or more employees who exert effort within the jurisdiction of the city for the purpose of soliciting business or serving customers or clients; or*
- 2. Owns real or personal property which is located within the jurisdiction of the city and which generates income or is used to generate income."*

SECTION 2. That Section 9.01.090 of the Stockbridge Municipal Code is hereby amended by deleting said section in its entirety and replacing it with the following:

"9.01.090 - Taxation of professionals.

- A. Practitioners of professions, as defined in Section 9.01.010 of this chapter, shall elect for their occupation tax either:*
- (1) The occupation tax as set forth in Section 9.01.040 of this chapter; or*
 - (2) For calendar year 2017, a tax of three hundred twenty-five dollars (\$325.00) for each practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location. For calendar year 2018 and beyond, a tax of four hundred dollars (\$400.00) for each practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location.*
- B. Election of the method of assessment shall be made on or before twelve (12:00) noon on the last Friday of each year. Prior to the actual assessment.*
- C. In the event practitioners of professions are engaged in a firm or group of other practitioners of professions, the firm or group may choose to pay on behalf of the associated professionals pursuant to the code section set forth in Section 9.01.040 of this chapter, or as set forth in Section 9.01.090(A)(2)."*

SECTION 3. That the fees for certain city facilities shown on the attached Exhibit A are hereby approved.

SECTION 4. Intention of the Governing Body. It is the intention of the governing body, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of the City of Stockbridge, Georgia, and the sections of the ordinance may be renumbered to accomplish such intention.

SECTION 5. Approval of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Ordinance.

SECTION 6. Attestation. The City Clerk is authorized to execute, attest to, and seal any documents which may be necessary to effectuate this ordinance, subject to approval as to form by the City Attorney.

SECTION 7. Codification and Severability.

(a) It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were upon their enactment believed by the City Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the City Council that to the greatest extent allowed by law each and every section, paragraph, sentence, clause or phrase of this ordinance is severable from every other section, paragraph, sentence, clause or phrase of this ordinance. It is hereby further declared to be the intention of the City Council that to the greatest extent allowed by law no section, paragraph, sentence, clause or phrase of this ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this ordinance.

(c) In the event that any section, paragraph, sentence, clause or phrase of this ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the ordinance and that to the greatest extent allowed by law all remaining Sections, paragraphs, sentences, clauses, or phrases of the ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

SECTION 8. Repeal of Conflicting Provisions. Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 9. Effective Date. This ordinance shall become effective immediately upon its adoption by the Mayor and City Council of the City of Stockbridge as provided in the City Charter.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

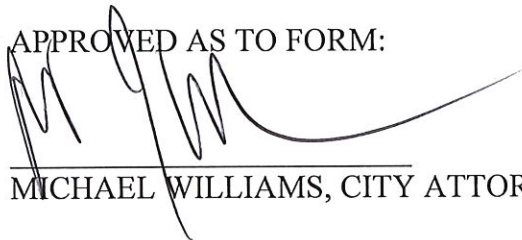
SO ORDAINED this 11th day of February, 2019.


ANTHONY S. FORD, MAYOR

ATTEST:

 (SEAL)
VANESSA HOLIDAY, CITY CLERK

APPROVED AS TO FORM:


MICHAEL WILLIAMS, CITY ATTORNEY

Date Presented to Mayor: 2-13-19

Date Received from Mayor: 2-13-19

APPENDIX I

Appendix I

OCCUPATION TAX 2019 FEE SCHEDULE

Occupational Tax	CATEGORY	FEE-Year 2018	FEE-Year 2019
03.16.040(A)	Business and O.T. Late Penalty	\$2 per day	\$2 per day
03.16.090(H)-3	Hotel/Motel Utilities and Fac. in ROW	0.03	0.03
03.16.120	Insurance and Agent Lic. Fee	\$100 per Year	\$100 per Year
03.16.130	Insurance and Agent Lic. Fee Add.	\$35 per Year	\$35 per Year
03.16.240	Hotel Motel Tax	(8.00%) of the gross rent for such occupancy	(8.00%) of the gross rent for such occupancy
03.16.303	Operator Fee	3% of Amount Due	3% of Amount Due
03.16.304	Hotel/Motel Penalties and Interest	5% or \$5 -> 30days 25% or \$25	5% or \$5 -> 30days 25% or \$25
03.16.305(C)	Hotel/Motel Add. Penalties and Interest	5% or \$5 -> 30days 25% or \$25	5% or \$5 -> 30days 25% or \$25
09.01.030(B)	Regulatory Fee (on or after July 1st)	50% of Regulatory Fee, Same for OT	50% of Regulatory Fee, Same for OT
09.01.040	Occupation Tax Levy	See Chart in 09.01.040	See Chart in 09.01.040
09.01.090	Professional Tax	\$400	\$400
09.01.100	Professional Tax Delinquency Fee	See 09.01.100 (Same as tax execution)	See 09.01.100 (Same as tax execution)
09.01.180	Regulatory Fee Late Penalty	10% of Fee + 1.5% Interest Monthly	10% of Fee + 1.5% Interest Monthly
09.01.200	O.T. Records Deficiency Fee	10% of Deficiency + 1% Interest Monthly	10% of Deficiency + 1% Interest Monthly
09.01.240	Public hearing before future tax increases	Public Hearing	Public Hearing
09.01.250	Occupational Tax Administrative Fee	Due @ Application-\$60, Non-Refundable	Due @ Application-\$70, Non-Refundable
09.01.250	Non Profit Administrative Fee	\$0	\$0
09.04.140(B)	Alcohol Application Investigation Fee	\$210 due @application	\$210 due @application
09.04.160(B)	Hotel/Motel/Restaurant/Club Multiple License.	\$1000 per Additional Location	\$1000 per Additional Location
09.04.260(B)	Alcohol License Fee Schedule	See 9.04.260(B) Chart	See 9.04.260(B) Chart
09.04.270	Denial of State License	Refund, less \$50	Refund, less \$50
09.04.277	Ancillary growler malt beverage tasting license	To be set by council	To be set by council
09.04.290	Alcohol Bulk Package Sales Tax	See 09.04.240	See 09.04.240
09.04.680 [C]	Alcohol Caterers (Not located in City)	\$100 per Event	\$100 per Event
09.08.180(B-1,2,3)	CPNC Vehicle for Hire Permit	State Requirement	State Requirement
09.12.090	Solicitation Permit	\$150 for 60 days (not including background check)	\$150 for 60 days (not including background check)
09.17.050	Precious Metal/Gem Dealer	\$350	\$450
09.20.070(A,B)	Billiard/Pool Hall Fee Schedule	\$350	\$450
09.24.100	Flea Market/Retail Booth		
09.28.010(B-3)	Garage Sale (Commercial)	\$75	\$100
09.36.060	Display of Merchandise Permit	4 days a year	6 days a year
09.40.070(A,B)	Massage Establishment	\$350	\$450
09.43.130(H)	Youth Activity Center (Event Relocation)		
09.43.230	Youth Activity Center Event Readmission		
09.43.250	Youth Activity Center License		
09.43.260	Youth Activity Center Prorated License		
09.48.040	Fortuneteller License Application Fee		
09.50.020(B)	Bingo Games (Non-profit organization)		
09.60.070(I)	Body Crafting Application Fee	\$250 yearly	\$250 yearly
09.60.080(B)	Body Crafting Individual Application Fee		
09.60.090(C)	Body Crafting Health Fee		
09.75.080(A,B,D)	Colon Hydrotherapy Facility		
	OT License Reprint	\$25	\$30
09.78.010(H1)	Film Processing Fee	\$150 per day	\$150 per day
09.78.010(K)	Filming at City Facilities	See attached chart	See attached chart

APPENDIX II

2019 OCCUPATIONAL TAX FEE SCHEDULE – NON-REGULATORY

CLASS 1

Highest of the Range	Cost at .000333
\$0 to \$200,000	\$66.60
\$200,001 to \$500,000	\$166.50
\$500,001 to \$1,000,000	\$333.00
\$1,000,001 to \$1,500,000	\$499.50
\$1,500,001 to \$2,000,000	\$666.00
\$2,000,001 to \$5,000,000	\$1,665.00
\$5,000,001 to \$7,000,000	\$2,331.00
\$7,000,001 to \$10,000,000	\$3,330.00
\$10,000,001 to \$15,000,000	\$4,995.00
\$15,000,001 to \$30,000,000	\$9,990.00
\$30,000,001 to \$60,000,000	\$19,980.00
\$60,000,001 to \$99,000,000	\$32,967.00
\$100,000,000 and above	\$33,300.00

CLASS 2

Highest of the Range	Cost at .000366
\$0 to \$200,000	\$73.20
\$200,001 to \$500,000	\$183.00
\$500,001 to \$1,000,000	\$366.00
\$1,000,001 to \$1,500,000	\$549.00
\$1,500,001 to \$2,000,000	\$732.00
\$2,000,001 to \$5,000,000	\$1,830.00
\$5,000,001 to \$7,000,000	\$2,562.00
\$7,000,001 to \$10,000,000	\$3,660.00
\$10,000,001 to \$15,000,000	\$5,490.00
\$15,000,001 to \$30,000,000	\$10,980.00
\$30,000,001 to \$60,000,000	\$21,960.00
\$60,000,001 to \$99,000,000	\$36,234.00
\$100,000,000 and above	\$36,600.00

CLASS 3

Highest of the Range	Cost at .000403
\$0 to \$200,000	\$80.60
\$200,001 to \$500,000	\$201.50
\$500,001 to \$1,000,000	\$403.00
\$1,000,001 to \$1,500,000	\$604.50
\$1,500,001 to \$2,000,000	\$806.00
\$2,000,001 to \$5,000,000	\$2,015.00
\$5,000,001 to \$7,000,000	\$2,821.00
\$7,000,001 to \$10,000,000	\$4,030.00
\$10,000,001 to \$15,000,000	\$6,045.00
\$15,000,001 to \$30,000,000	\$12,090.00
\$30,000,001 to \$60,000,000	\$24,180.00
\$60,000,001 to \$99,000,000	\$39,897.00
\$100,000,000 and above	\$40,300.00

CLASS 4

Highest of the Range	Cost at .0004433
\$0 to \$200,000	\$88.66
\$200,001 to \$500,000	\$221.65
\$500,001 to \$1,000,000	\$443.30
\$1,000,001 to \$1,500,000	\$664.95
\$1,500,001 to \$2,000,000	\$886.60
\$2,000,001 to \$5,000,000	\$2,216.50
\$5,000,001 to \$7,000,000	\$3,103.10
\$7,000,001 to \$10,000,000	\$4,433.00
\$10,000,001 to \$15,000,000	\$6,495.00
\$15,000,001 to \$30,000,000	\$13,299.00
\$30,000,001 to \$60,000,000	\$26,598.00
\$60,000,001 to \$99,000,000	\$43,886.70
\$100,000,000 and above	\$44,330.00

CLASS 5			CLASS 6	
Highest of the Range	Cost at .000488		Highest of the Range	Cost at .000537
\$0 to \$200,000	\$97.60		\$0 to \$200,000	\$107.40
\$200,001 to \$500,000	\$244.00		\$200,001 to \$500,000	\$268.50
\$500,001 to \$1,000,000	\$488.00		\$500,001 to \$1,000,000	\$537.00
\$1,000,001 to \$1,500,000	\$732.00		\$1,000,001 to \$1,500,000	\$805.50
\$1,500,001 to \$2,000,000	\$976.00		\$1,500,001 to \$2,000,000	\$1,074.00
\$2,000,001 to \$5,000,000	\$2,440.00		\$2,000,001 to \$5,000,000	\$2,685.00
\$5,000,001 to \$7,000,000	\$3,416.00		\$5,000,001 to \$7,000,000	\$3,759.00
\$7,000,001 to \$10,000,000	\$4,880.00		\$7,000,001 to \$10,000,000	\$5,370.00
\$10,000,001 to \$15,000,000	\$7,320.00		\$10,000,001 to \$15,000,000	\$8,055.00
\$15,000,001 to \$30,000,000	\$14,640.00		\$15,000,001 to \$30,000,000	\$16,110.00
\$30,000,001 to \$60,000,000	\$29,280.00		\$30,000,001 to \$60,000,000	\$32,220.00
\$60,000,001 to \$99,000,000	\$48,312.00		\$60,000,001 to \$99,000,000	\$53,163.00
\$100,000,000 and above	\$48,800.00		\$100,000,000 and above	\$53,700.00

Appendix II